

Utah State Tax Commission Tax and Revenue



Utah State Tax Commission

- Monthly webinars of various tax topics.
- Ability to access the recording and presentation after the event.
- Free to all attendees.



Utah State Tax Commission Monthly Webinars

tax.utah.gov/training/webinars

Tax Webinars & Videos

Each month, the Tax Commission holds live public webinars on various tax topics, with access to the recording after the event. We'll also add other training items here as needed. The links will appear below as they're available.

All webinars are held on the third Thursday of each month and begin at 10:00 a.m.

Category/Tax Type

| Date | Title | Category/Tax Type | Links |
|--------------|--|-----------------------------|---|
| Jan 19, 2023 | What's new this filing season for income tax | Individual Income Tax | MP4 PDF |
| Feb 16, 2023 | Sales Tax licensing requirements and application process | Sales Tax | MP4 PDF |
| Mar 16, 2023 | Who needs to file a Utah Income Tax return? | Individual Income Tax | MP4 PDF |
| Apr 20, 2023 | Sales Tax rates and how to remit taxes | Sales Tax | MP4 PDF |
| May 18, 2023 | Income Tax residency, domicile and special instructions | Individual Income Tax | MP4 PDF |
| Jun 15, 2023 | Basics of what is taxable and what is exempt from Sales Tax | Sales Tax | MP4 PDF |
| Jul 20, 2023 | Income Tax Audit / Exam Process | Tax Audits | MP4 PDF |
| Aug 17, 2023 | Sales and Use Tax on Goods Consumed | Sales Tax | MP4 PDF |
| Sep 21, 2023 | Individual Income Tax in Taxpayer Access Point (TAP) | Taxpayer Access Point (TAP) | MP4 PDF |
| Oct 19, 2023 | Sales Tax Treatment of Real Property vs Tangible Personal Property vs Tangible Personal Property Attached to Real Property | Sales Tax | MP4 PDF |
| Nov 16, 2023 | Withholding Taxes and W-2 Filing | Withholding Tax | MP4 PDF |
| Dec 21, 2023 | Sales Related Taxes and Fees | Sales Taxes | |



Utah State Tax Commission Monthly Webinars

tax.utah.gov/training/webinars

| | | | |
|--------------|---|-------------|---------------------------|
| Dec 21, 2023 | Sales Related Taxes and Fees | Sales Taxes | MP4 PDF |
| Jan 18, 2024 | What's New for the 2023 Income Tax Filing Season | Income tax | Join Live |
| Feb 15, 2024 | Marketplace Facilitators and Sellers | Sales Tax | |
| Mar 21, 2024 | Utah Child / Dependent Tax Information | Income tax | |
| Apr 18, 2024 | How to Determine the Correct Sales Tax Rate | Sales Tax | |
| May 16, 2024 | Military Income Tax Common Issues, Deductions and Credits | Income Tax | |
| Jun 20, 2024 | Sales Tax Refund Process | Sales Tax | |



What's New For The 2023 Income Tax Filing Season



Topics

- General Information
- Legislative Updates
- Individual Income Tax on TAP
- Other Info



General Information



Utah Personal Exemption

2023 Utah Personal Exemption increased to **\$1,941** for each qualifying dependent. Increased from \$1,802 in 2022.
(TC-40 - line 11)

Qualifying Dependents:

- Dependents 16 and under
- Other dependents who qualify for the child tax credit
- Dependents must be claimed on federal return
- Additional Utah personal exemption in year of qualifying dependents birth



Federal Standard Deduction

- 2023 Federal Standard Deduction (TC-40 - line 12)

Single or Married Filing Separate:

\$13,850

Head of Household:

\$20,800

Married Filing Jointly or Qualifying Surviving Spouse:

\$27,700



Taxpayer Tax Credit

Base Phase Out Amounts

The Taxpayer Tax Credit is 'phased out' or **limited by 1.3%** of any income over a certain amount based on the filing status of the return. (line 17)

| <u>2022</u> | | <u>2023</u> | |
|-------------|---|-----------------|---|
| \$15,548 | → | \$16,742 | Single or Married Filing Separately |
| \$23,322 | → | \$25,114 | Head of Household |
| \$31,096 | → | \$33,484 | Married Filing Jointly or Qualifying Surviving Spouse |



2023 Legislative Updates

Individual Income Tax



HB 54

Tax Revisions

Effective for tax periods beginning on or after January 1, 2023

- Reduces the corporate and individual income tax rate from 4.85% **to 4.65%.**
- Modifies the individual income taxpayer tax credit by authorizing an additional Utah personal exemption in the year of a qualifying dependent's birth.



HB 54 (continued)

Tax Revisions

- Expands eligibility for the social security income tax credit by increasing the phase-out threshold for each filing status as follows:
 - married separate from \$31,000 to **\$37,500**
 - single from \$37,000 to **\$45,000**
 - head of household and married joint from \$62,000 to **\$75,000**
- Limits the Utah earned income tax credit to the lesser of: **20%** of the federal earned income tax credit that a qualifying claimant is entitled to claim for the current tax year, and the total of the claimants **Utah wages reported on form W-2** for the tax year.



HB 56

Tax Assessment Amendments

- Clarifies that the individual income tax addition to income does not apply to the amount of tax paid on Utah taxable income that is attributable to an individual by a pass-through entity under §59-10-1403.2(2), if:
 - Either the income on which the tax was paid is not included in the individual's adjusted gross income, or
 - The tax was paid to another state under a tax that the Tax Commission determines is substantially similar to the Utah tax imposed under §59-10-1403.2(2)
- In other words: If SALT was paid on PTE distributions to the individual the addition to income is not required on the individual's return if the PTE did not take a deduction for the amount of SALT paid.



HB 56 (continued)

Tax Assessment Amendments

- Specifies that a pass-through entity that elects to pay a tax under the SALT election must file a Utah SALT Deduction Report electronically and provide information designated by the Tax Commission on or before the last day of the pass-through entity's taxable year.
- Modifies the definition of "final pass-through entity taxpayer" to exclude a business entity, estate, or trust.
- Modifies the definition of "voluntary taxable income" for purposes of the SALT election to exclude income that is taxed by another state, the District of Columbia, or possession of the United States.



HB 56 (continued)

Tax Assessment Amendments

- Retrospective for a taxable year beginning on or after January 1, 2022, clarifies that a pass-through entity that elects to pay the tax under the SALT election, shall provide each individual a Utah K-1 that shows the amount of tax that:
 - Was paid under this election to Utah
 - TC-65 schedule K-1 line 17 – Credit code AP
 - TC-20S schedule K-1 line 18 – Credit code AP
 - Was paid to another state under a tax that the Tax Commission determines is substantially similar to the SALT election.
 - TC-65 schedule K-1 line 12
 - TC-20S schedule K-1 line 11
- Specifies that if any change is made to a pass-through entity's federal income tax return, either by voluntary amendment or IRS adjustment, the pass-through entity must file with the Tax Commission within 90 days of the amendment or final IRS adjustment:
 - A copy of the amended federal return or IRS adjustment,
 - An amended Utah return that conforms to the federal amendment or IRS adjustment, and
 - Pay or withhold tax on any increase in pass-through entity income resulting from the change.



HB 130

Adoption Tax Credit

Effective for tax periods beginning on or after January 1, 2023

- Individual must certify with the Department of Workforce Services that they:
 - Finalized an adoption during the taxable year, and
 - Did not receive any state or federal financial assistance during the year the adoption was finalized
- Requires the individual to sign a written release authorizing the Department of Workforce Services to disclose the individual's name and identifying information to the Tax Commission.



HB 130 (continued)

Adoption Tax Credit

- Creates an apportionable **nonrefundable** individual income tax credit equal to the lesser of either **\$3,500** or the **amount of the qualifying claimant's adoption expenses**.
- Defines “**qualifying claimant**” for the **nonrefundable credit** to mean an individual who is certified by the Department of Workforce Services and has a federal adjusted gross income for the taxable year of
 - Between \$55,000 and \$110,000 if married filing jointly
 - Between \$27,500 and \$55,000 for other filing statuses.
- Excess credit that exceeds the claimant's tax liability for the taxable year may be **carried forward to the next three taxable years**.



HB 130 (continued)

Adoption Tax Credit

- Creates an apportionable **refundable** individual income tax credit equal to the lesser of either **\$3,500** or the **amount of the qualifying claimant's adoption expenses**.
- Defines “**qualifying claimant**” for the **refundable credit** to mean an individual who is certified by the Department of Workforce Services and has a federal adjusted gross income for the taxable year of:
 - Less than \$55,000 if married filing jointly.
 - Less than \$27,500 for other filing statuses.
- Prohibits an individual from claiming either the nonrefundable or refundable adoption credit if the claimant is married but did not file jointly with their spouse, or to the extent that the individual claimed a federal credit for the same expenses.



HB 364

Housing Affordability Amendments

Effective for tax years beginning on or after January 1, 2023

- Modifies the definition of a “qualified taxpayer” to mean a person who acquires an interest in a qualified development through one or more pass-through entities on or before December 31 of the tax year to which the credit relates, and who is included in the tax credit allocation report provided to the Tax Commission by the housing sponsor’s designated reporter.
- The Utah Housing Corporation authorizes the tax credit for a “Housing Sponsor”



HB 364 (continued)

Housing Affordability Amendments

- The Housing Sponsor must be a pass through entity and the Housing Sponsor's designated reporter must file a report with the Tax Commission indicating they have received the credit from the Utah Housing Corporation.
- The Housing Sponsor issues Utah K-1s to each member to report to that member their allocated share of the credit.

For more information contact:



Phone # 801-902-8200

HB 528

Utah Energy Act Amendments

Effective for tax years beginning on or after January 1, 2023

- Prohibits a corporate or individual income taxpayer from claiming or carrying forward the renewable energy system income tax credit and the alternative energy development income tax credit in the same taxable year.

Reminder — Tax year 2023 is the last year for the Residential Renewable Energy Systems tax credit. \$400 credit for each residential unit. Phases out to zero in 2024.



Individual Income Tax on Taxpayer Access Point (TAP)




What is Taxpayer Access Point?

- Taxpayer Access Point (TAP) is a secure web portal created by the Utah State Tax Commission to be used for submitting tax returns, paying and managing Utah tax accounts.
- The TAP portal has been used to manage Utah business accounts through a TAP sign on.
 - Previous limited functionality for individual income tax – Unable to create a sign on
 - Returns could only be submitted for the current tax year
 - Refund inquiry only for current tax year
 - Payments could be submitted through a no log in process
 - Could not view returns or account balances.
- NEW: TAP sign on functionality is available for individual income tax
 - You must have filed at least once during the previous three years to create a profile.



tax.utah.gov

tap.utah.gov

 **UTAH STATE TAX COMMISSION**


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TAP




UTAH STATE TAX COMMISSION


OFFICIAL TAX INFORMATION FOR UTAH

WHAT ARE YOU LOOKING FOR TODAY?

Recent Changes and Information

- [NEW! Utah Earned Income Tax Credit \(EITC\)](#)
- [Individual Income Taxes](#)
- [FAQs and New Information](#)

**Taxpayer Access Point**
Utah's Tax Portal
[File, pay & manage your Utah taxes online.](#)

**Strategic Plan**
Fiscal Years 2024 – 2028
[See the Tax Commission's Five-year Strategic Plan](#)

INDIVIDUAL INCOME TAXES

BUSINESS & CORPORATE TAXES

SALES & USE TAXES

WITHHOLDING TAXES

FUEL TAXES

CIGARETTE & TOBACCO TAXES

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OFFICE OF THE COMMISSION

TAX APPEALS

TAX COMMISSION INFORMATION

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The seal of the Utah State Tax Commission, featuring a circular design with the text "UTAH STATE TAX COMMISSION" around the top and "SEAL" at the bottom. In the center is a stylized illustration of the Utah State Capitol building.

Utah State Tax Commission – TAP Web Portal

tap.utah.gov

utah | Utah Taxpayer Access Point (TAP) Tax Commission

TAP Taxpayer Access Point

GIL Can I Help?

Username

Password

Sign In

Forgot username or password?

Don't have a profile? **Sign Up**

Why sign up?

Filter by keyword or phrase

Returns
Without signing in, you can file these returns, download and import return templates.

- > File your current year individual income tax return
- > Download return templates
- > Import your TC-109, TC-116, or TC-23 template
- > File your current renter's refund (circuit breaker)
- > File your County Reimbursement - TC-90CY
- > File SALT Report

Payments
Make your payment.

- > Make an e-Check payment
- > Make a credit card payment

Apply Online
File these applications online.

- > Apply for tax account(s) - TC-69
- > Apply for a waiver or a pay plan
- > Apply for a letter of good standing

Give Feedback



Individual Income Tax on TAP

What is Available?



Taxpayer Access Point

- Account Access
 - For individuals
 - Access by third party
- TC-40
 - File, view or amend the current and previous 2 year's tax return's.
 - Print a return transcript for the current and previous 2 year's tax return's.
- View refunds issued for the current and previous 2 tax years.
 - Shows refund information
 - Issued date, method of refund, check number and contact information for the Utah Division of Finance



Individual Income Tax on TAP

What is Available?



Taxpayer Access Point

- Make payments
 - Payment information may be saved for future use.
 - Schedule payments up to 130 days in the future.
- View account balances
 - Only shows periods older than 3 years if a balance exists
- View Certain Letters
 - Balance due, notice of change, information request letters, etc.
 - Bankruptcy, garnishment, audit, legal or other letters containing federal tax information are not available to view in TAP.
- Request a payment agreement or waiver of penalty and interest.



Individual Income Tax on TAP

What is Available?



Taxpayer Access Point

- Change name and/or address.
 - Additional documentation will need to be uploaded for name change.
- View previous submissions in TAP.
- Manage access for third party logon's.
- TAP submissions will be processed at 5:00pm each business day. Submissions after 5:00pm or on the weekends will be processed at 5:00pm on the next business day.

NOTE: Received date will be the date submitted regardless of when it is processed.



Individual Income Tax on TAP

What is NOT Available?



Taxpayer Access Point

- Return information for tax years more than two years prior to the current tax year.
- Legal letters, audit letters or letters containing federal tax information.
- Identity verification quiz or return verification.
 - Must be completed through the TAP home screen.
- Submission of requested documentation.
 - Must be submitted through the TAP home screen.
 - Identity verification letters.
 - Letter request for documentation.



Other info

- Interest
- Tips for Preparers
- Refund Tips
- Tax Commission Resources



Interest

- Interest rate will **change to 7%** for 2024 (Increases from 5% for 2023)
 - *Rate determined by adding two percentage points to Federal rate and in accordance with Utah Code 59-1-402.*
- Calculated from the date payment was due until payment is received.
- Applies to overpayments, refunds, underpayments and delinquencies.



Return Preparation TIP

Filing returns with an ITIN:

- Returns can be filed with an ITIN on the TC-40 return
- ITIN's **can not** be used on the TC-40W.
 - TC-40W must have the same SSN as reported on W-2s.
- Credit for withholdings will be disallowed if filed with a ITIN on the TC-40W.
- Withholding credits can be denied and refunds stopped.
- Must be able to verify withholding in order to process refund.



Refund Tips

- E-File can speed up the refund process
- Use direct deposit
- Check for accuracy
- File early (fraudsters file early in hopes to get refund before you do)
- Respond quickly to Identity Verification letters
- If your system has been breached, or data has been compromised, notify the Tax Commission immediately.
 - Contact the Suspicious Filers Group @ 801-297-3857
 - PTIN#'s or SS#'s can be flagged for fraud alerts



Tax Commission Resources

Contact Us

| | |
|---|---|
| Practitioner Hotline | 801-297-7790 or 1-800-662-4335 ext. 7790 |
| Customer Service – payment processing & liens | 801-297-2200 or 1-800-662-4335 |
| Taxpayer Resources Unit – basic tax questions | 801-297-7705 or 1-800-662-4335 ext. 7705 |
| TAP Support | 801-297-3996 or 1-800-662-4335 ext. 3996 Email: tapsupport@utah.gov |
| Taxpayer Advocate Service | 801-297-7562 or 1-800-662-4335 ext. 7562 |
| Email | taxmaster@utah.gov |

Online Resources

| | |
|------------------------------|---|
| Tax Commission Website | tax.utah.gov |
| Forms and Publications | tax.utah.gov/forms |
| Online Services (TAP) | tap.utah.gov |
| Tax Practitioner Information | tax.utah.gov/taxpros |
| Individual Income Tax | incometax.utah.gov |
| Tax Training | tax.utah.gov/training |
| Twitter | Forms: UtahTaxWebsite All other Tweets: Utahtaxcomm |



Thank You

